



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

March 23, 2007

Governing Board
Western Maricopa Education Center District No. 402
4949 West Indian School Road
Phoenix, AZ 85031

Members of the Board:

In our December 8, 2006, compliance review report we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) for the year ended June 30, 2005.

We have since reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2006, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents, the District has complied with the USFR.

However, we noted that the District still had numerous internal control deficiencies cited by its auditors in the USFR Compliance Questionnaire. Although the cited deficiencies do not cause substantial noncompliance, the District must take corrective action to continue to satisfactorily comply with the USFR.

If you have questions concerning the deficiencies or how to correct them, or would like a written summary of deficiencies with recommendations for correction, please call Magdalene Haggerty, Accounting Services Director, or Michael Stelpstra, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/ms

cc: Mr. Gregory Donovan, Superintendent
Ms. Tracy McLaughlin, Business Director
Western Maricopa Education Center District No. 402
The Honorable Sandra E. Dowling, Maricopa County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education